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Vol. IX, No. 31. | The County Seat Paper | NEVADA CITY, CALIFORNIA | The GOLD Center | MONDAY, FEB. 18, 1935

Debris Commission's Report Blow To Mining

By ED C. UREN

The action of the California Debris Commission in turning thumbs down on the proposed government assistance in building the Narrows and other dams to permit resumption of hydraulic mining, comes as a shock and a disappointment to local mining men.

Coming at a time when the government is actually loaning money to finance mining it seems entirely antagonistic to the program of recovery.

The money spent for barriers is not a gift in any sense of the word, for it has been shown, in the case of the Narrows dam in which Nevada county is most interested, that the money can and will be paid back with interest.

The cost of the proposed Narrows dam was estimated at $7,000,000.

ANNUAL EXPENSE

Interest at 4% over a period of thirty years	$135,000
Payment on principal annually	250,000
Annual upkeep, (Bonner)	25,000
	$410,000

ANNUAL INCOME, OR VALUE

Estimated value to Navigation, (Bonner)	$100,000
Income from 140 million yds. tailings over 30 year period at 3 cents per yard	$135,000
Sale of 78 million k. w. h. electric energy at .003	234,00
	$469,000

The Commission finds that "there is insufficient information available to accurately determine gold content of the gravels." To which we say that, on the contrary, the values in the gravels are very definitely known by means of extensive churn drilling and by sampling along the banks of the hydraulic exposures.

In fact the values per yard and the quantity of pay gravel are known to a much more accurate degree than would be possible in any quartz property. They are known to contain, without any question of doubt, sufficient gold values to pay interest and storage charges as well as a good margin of profit.

VAST EXPENDITURES PROJECTED

Of the 400 million yards of gravel available on the San Juan ridge, only about one-third of the best of it can be considered under this project. But this means, in the plans of one large company alone, the spending of nearly two million dollars in canals, reservoirs and bed rock tunnels, with materials, before any actual mining is undertaken. It means employment for many men at standard wages at a time when it is needed most.

The report of the Debris Commission continues by stating "and concludes that the problem of providing storage is a local and not a Federal one and that it is not to the interest of the United States to participate in providing storage for the retention of debris and soil erosion in the interest of navagation."

STATEMENT QUESTIONED

This is rather an odd statement to make. Since when has the government ceased to be interested in navigation of the streams? If it is not interested in maintaining navigation on the Sacramento river, why the existence of the California Debris Commission, and why the passage of the Caminetti Act, March 1, 1893, and so strictly enforced ever since?

Why did the United States seek to enjoin the North Bloomfield Co. on October 5, 1892 when it specifically alleged that their debris was obstructing navigation.

The construction of the Narrows dam was not put forth in the interest of the hydraulic miner alone. It was incidental to a project of much larger scope.

SELF LIQUIDATING

Frank Bonner has estimated that the yearly saving to the government by the construction of this barrier, in dredging the channel of the Sacramento. will be $100,000. That the sale of electric energy at .003 per kilowatt hour will amount to $234,000 annually, while the distribution and sale of water has not even been calculated. It shows that the cost of the dam can be paid back in thirty years with interest at 4 per cent. How many of the government financed projects of the last two years are as self liquidating as this?

It would seem that we have excellent grounds for an appeal to the Board of Engineers for Rivers and Harbors at Washington because the findings of the Commission are hardly in agreement with the facts and because they neglect the broader features of the project entirely.

THREE CROOKED BOOZE SELLERS PAY BIG FINES

Sheriff C. J. Tobiassen with state and Federal officers arrested Nazzarino Grandy, of Rough and Ready Saturday on a charge of violating the state beverage act by manufacturing wine without a license. He was tried in Judge Morehouse's court in Grass Valley this morning and fined $100.

Saturday evening state and Federal officers arrested Richard Joseph, Cieradelli and Zuinio, the latter two partners of Truckee, and Oscar Jones, hotel man of Soda Springs. All three were arrested for selling of whiskey without a license. In their trial this morning each one was fined $75. They were tred before Justice C. E. Smith, of Truckee.

ALLEGED DRUNK DRIVER JAILED

Otis Hardt, of Nevada City, accompanied by his little niece, Miss Joersky, while riding in his car n Grass Valley last evening was struck by a car driven by C. Brown. Brown was arrested and locked up on a drunken driving charge.

This morning Brown was taken to Judge Morehouse's court in Grass Valley and his trial was set for later date, with the provision he may post a $1500 bond or $1,000 cash bail. He is in the county jail. Both cars were badly damaged.

NEVADA CITY SKEET SHOOTERS TAKE PRIZES AT MARYSVILLE MEET

A five man delegation from the Nevada City Skeet Club, journeyed to Marysville yesterday to take part in an inter-club shoot held by the Marysville club. Five men went from Nevada City and walked off with two of the merchandise prizes awarded. John Tognarelli won one prize by breaking 25 out of 25 targets for the second time in his career as a skeet shooter. He got a big hand from the crowd for his feat. Myers Mobley also won a prize by breaking 48 out of 50 targets.

Three clubs took part in the shoot which was held under the auspices of the Northern California Skeet Association. Clubs from Marysville, Redding, and Nevada City were represented. Dave Richards, Myers Mobley, John Tognarelli, Sarge Huson and Herb Skeahan represented the local club.

MRS. W. G. RICHARDS GRAVELY ILL

Mrs. W. G. Richards, who has been critically ill in St. Joseph's Hospital, Eureka, for the past several weeks, has been brought to the home of her daughter, Mrs. E. M. Rector, in Nevada City. The trip was made by ambulance, leaving Eureka early Sunday morning, and arriving here Sunday evening. Mrs. Richards stood the trip very well, but her condition remains very grave, and extreme doubt is expressed as to her recovery.

CIVIC CLUB TO HONOR MEMORY OF TWO WOMEN

Wednesday afternoon at 2:30 o'clock the Woman's Civic Club will meet at the library grounds to dedicate trees—one to the memory and work of Mrs. C. J. Brand, who made the first effort to beautify the library garden and planted on the building the vines of Virginia creeper, had the back fence erected and planted thereon the climbing roses which shield the view of unsightly surroundings at the rear of the grounds.

Mrs. W. P. Sawyer will dedicate the tree.

Mrs. Raglan Tuttle will read an appropriate poem, written by Mrs. A. M. Conner and dedicated to Mrs. W. L. Mobley ,a Colorado blue spruce. Mrs. Mobley assumed the work of keeping the library in order and with the assistance of Mr. A. W. Hoge and Mrs. W. P. Sawyer, installed a new lighting system and the glass doors for the protection of the library visitors and the comfort of the employees.

Mrs. Charles Elliott and Mrs. P. T. Bonner will sing.

Organizations of which Mrs. Brand and Mrs. Mobley were members are invited to be present as well as the library board, city trustees and others who wish to pay respect to the two women who labored long and lovingly for public welfare.

HI SCHOOL MUSICIANS WILL GIVE CONCERT

The Nevada City high school band and orchestra will give their annual concert at the Nevada Theatre on Thursday night at eight o'clock and cordially invite their friends and all those interested in high school affairs to attend. The admission is forty cents for adults and twenty-five cents for students. A most varied program has been planned to be given both by the orchestra and by the band.

The program follows:

Orchestra—On the Bridal Path, march by Mattern; Tales from the Vienna Woods, Strauss: Parade of the Wooden Soldiers, Jessell; Over the Waves, Ress; I'm Writing You, Anson Wicks; N. C. 4, Bigelow.

Band—Officer of the Day, Spotlight; Nip and Tuck, duet, Cecil Schiffner and L. Sweeney; Hungarian Dance, No. 6, Brahms; Jennie Polka, Fox Trot; Dull Razor Blues; Home Sweet Home The World Over. Lamp Lights Out.

HOMES MODERNIZED

P. O. Strandberg and Don Strandberg, real estate broker, are remodeling the George Curnow house on Grove street into a modern five room home. This is the second house they have renovized on Grove street. The first, won a prize for the best remodeled house in California. When completed, the Curnow house will be entered in the National Contest sponsored by Better Homes and Gardens.

Supreme Court Hands Down Gold Decision

Over the radio this morning came the news that the United States Supreme Court had held invalid the resolution of congress saying government obligations need not be paid in gold. but it also apparently closed the door to recovery of damages by saying that bondholders can not sue for redress.

This, in effect, means that while technically the holder of a $1,000 Federal bond is entitled to $1,690—practically he can make no such collection.

The court split five to four on all the rulings.

Here is the way the court lined up on all the cases:

Majority—Hughes, Stone, Brandeis, Roberts and Cordozo.

Minority—McReynolds, Van Devanter, Sutherland and Butler.

The court of claims is the only tribunal before which suits against the government may be taken.

Lawyers said that other courts may not entertain such suits without a special act of congress.

The court completely sustained the government with respect to private bonds, saying they need not be paid in gold.

It also ruled that the holders of gold certificates have no legal cause for complaint, since the devaluation act merely carried out the power of congress to regulate the currency.

Dead As The Dodo.

Where is the man we used to meet
Before depression stung us?
He stalked through many a prosperous year
Bombastically among us;
Remember how with arrant pride
He wrapped his wife in sables,
And reared a wierd, colossal home
Adorned with domes and gables?

His manners and his mode of speech
Provoked ironic laughter,
But fawning lackeys ran to serve
And salesmen followed after;
We tolerated all his airs,
His swagger and his bluster,
And sometimes we were pleased to bask
In his reflected luster.

He owned a huge imported car
And loudly bragged about it;
"She cost twelve thousand Bob!" he cried,
And no one seemed to doubt it;
And when it swept along the streets
With flash of brilliant lining,
We gaped at his gem laden wife
Within its depths reclining.

Where is this man of long ago
Who used to strut among us?
He's simply absent from the scene
Since old depression stung us;
Now I shall ask no friend of mine
To snoop, or spy or snitch,
But I would like to know the fate
Of Mr. Newly Rich.

—A. Merriam Conner.

Chamber To Appeal Debris Dam Decision

CALIFORNIA GOLD PRODUCTION IS 613,579 OUNCES

California led the United States and its possessions in the production of gold last year, according to the report just issued by the U. S. Bureau of Mines. Its production was 613,579 ounces. South Dakota was second with 512,404 ounces, Alaska third with 457,274 ounces, and the Phillippien Islands fourth with 279,535 ounces.

Gold production in the United States (including the Phillippinds and Puerto Rico) in 1934 exceeded in dollars the value of the peak quantity year; namely, 4,887,604 ounces at $20.6718 per ounce, or $101,036,000 in 1915. The average weighted price for 1934 was $34.95 and the ounces produced were 3,067389, making a total of $107,205,247. From January 1 to January 15, 1934, the Reconstruction Finance Corporation bought gold, both domestic and foreign, at a daily posted price which remained unchanged at $34.06 per ounce. On January 15, the RFC ceased dealing in the foreign gold market and the buying of domestic gold was turned over to the Treasury Department. From January 16 to January 31, the Treasury Department through the Federal Reserve Bank bought domesttic gold at the unchanging price of $34.45 an ounce. From February 1 to December 31, the United States mint bought both domestic and foreign gold at the fixed price of $35.00 an ounce, under the Gold Reserve Act of 1934, under which the President, on January 31, fixed the weight of the gold dollar at 15-5-21 grains nine-tents fine and took title for the Government of all the supplies of American-owned monetary gold. Thus was born 59.06* cent dollar, arrived at by dividing $20.6718 (the old statutory price of an ounce of gold) by $35. Multiplying $35.00 by 0.590* gives $20.6718. The average weighted price paid for domestic gold in 1934 is calculated at $34.95. The average weighted price in 1933 was calculated at $25.56.

INVESTORS RELUCTANT

Due to the length of time and the relatively large capital investment necessary to bring into production a mining venture of any magnitude, the investing public has been reticent to put money into new ventures owing to the uncertainty of our monetary policy. Many who showed an active interest in new gold ventures have no doubt considered it prudent not to invest unless investigation and examination indicated a profit at the old statutory price of $20.6718 per fine ounce, for they felt that index prices of labor and supplies would eventually catch up with the $35.00 price. The new capital which has gone into gold mining in 1934 has been small and has been released with hesitation. There has been a plethora of power-shovel and drag line installations on old placer areas, sometimes made without careful consideration of the first principles of placer mining. Here and there successes have been made.

WOMAN KILLED IN SIDE SWIPED CAR

A car driven by W. Herrick, aged about 60 years, which was enroute to Colusa, and accompanied by his mother-in-law, Mrs. Emma S. Nestell, was seemingly sideswiped by a car just before noon yesterday, several miles west of Grass Valley on the Tahoe-Ukiah highway. The car rolled over a 75 foot embankment. Mrs. Nestell had both shoulders and several ribs broken, and passed away in Grass Valley last evening. Herrick had his left leg broken.

Mrs. Nestell was born in England 78 years ago and had come from Bisby, Arizona, to visit her daughters, one in Colusa and one, Mrs. Mabel Jacoby, in Grass Valley. The body lies at Jefford and Son Funeral Home.

Following the report Friday of the California Debris Commission, which recommended that the Federal government do not assist in building debris dams, the text of which report is given below, the Nevada City Chamber of Commerce dispatched the following telegram to Congressman Harry L. Englebright in Washington:

Notice just received from Colonel T. H. Jackson, President California Debris Commission Engineers Corps, advising that Federal Survey covering storage for hydraulic debris indicates insufficient information as to gold content of gravel, with recommendation that government do not assist hydraulic debris storage. This is distinct disappointed to your local comstituency. and we earnestly urge your prompt investigation of conditions, and suggestion of measures for appealing from conclusions of this report to Board of Rivers and Harbors Engineers.

The report of the California Debris Commission follows:

The survey covers the general subject of providing storage for hydraulic mining debris on the Yuba, Bear and American Rivers, and covers also the values and quantities of gold-bearing gravels, the cost of hydraulic operations including storage, and in general the practicability of hydraulic mining. The report shows that there is insufficient information available to accurately determine the gold content of the gravels, and concludes that the problem of providing storage is a local and not a Federal one, and that it is not to the interest of the United States to participate in the providing of storage for the retention of detritus from mining operations or soil erosion in the interest of navigation. It recommends that there be no participation by the United States in the providing of hydraulic mining debris storage.

You are further advised that you have the right to appeal from the above conclusion to the Board of Engineers for Rivers and Harbors, a permanent body sitting at Washington, D. C., to which all examination and survey reports of this character are referred. Parties desiring to do so may be heard on appeal by the board, either orally or in writing. Written communications should be addressed to the Board of Engineers for Rivers and Harbors, Munitions Building, Washington, D. C., within four weeks from the date of this communicaton. If, however, you have important data to communicate to the board, which can not be collected and put in shape for proper presentation within four weeks, the board should be informed of this fact without delay and request made for an extension of the limiting date for submitting information. If oral hearings are desired, dates for the same may be arranged for by correspondence wth the board.

Any further information needed may be obtained by application to this office, but attention is invited to the following regulation as to the manner in which such information may be furnished.

"Where interested parties desire data necessary for the preparation of their appeal to the Board of Engineers for Rivers and Harbors, it will be given them verbally by the district officer or, in his obsence by the senor assistant engineer connected with the improvement. They will not be permitted to have access to the report without authority from the Chief of Engineers."

You are requested to communicate the foregoing to any persons known by you to be interested in the improvement and who, not being known to this office, do not receive a copy of this communication.

Fred Stamer, mining man of Mariposa, was a Nevada City visitor on Saturday and visited the Paine brothers mine while here.

Mr. and Mrs. S. R. Puccinelli and child of San Jose are visiting with Mrs. Puccinelli's mother, Mrs. Jake Zanocco on Park Avenue.

Nevada City Nugget

305 Broad Street. Phone 36

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H. M. LEETE.....Editor and Publisher

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One year (In Advance) $2.50

THE FALLACY OF "FREE MONEY"

(Contributed)

The American public has come to look on the Federal government as a financial Santa Claus, which goes on forever distributing the bounty of "free money" for one purpose or another. One of the proudest boasts of many elected officials is that they have been able to get this appropriation or that for their state.

Current plans call for an expenditure of some $5,00,-000,000 for public works by the Federal government. Much of this great sum will be distributed to the states, to spend for roads, relief, dams, public buildings or some other public purpose. When the money has been spent, citizens will look at the imposing courthouse or superhighway or whatever it created and think happily that it cost them nothing—that magical forces at play in Washington produced the money out of the air and kindly passed it on.

Well that $5,000,000,000 will be raised through the sale of Federal bonds. These bonds amount to a mortgage on every piece of property in the nation—every home, farm, factory or investment. If the $5,000,000,00 is divided by the number of Congressional districts in the country, the share for each district amounts to about $12,000,000. Every nickel of that money must be paid back by the American people through taxation—and they must pay, in addition, many hundreds of millions more in interest on the government bonds. Probably few Congressional districts would burden themselves with a $12,000,000 bond issue if it were proposed to vote such a debt against the district.

Unhappily, there is no such thing as a financial Santa Claus—the tax money put in our stockings is taken out of our pocketbooks—plus interest.

Dr. U. H. Stewart continues very ill at his home on Sacramento street.

Mrs. Charles Genasci has returned from Sacramento where she spent the past week end.

Earl Gray, of Oakland, is here visiting with his sister Mrs. Clarence Osborne.

Mr. Paul Lagerquist, superintendent of the Banner mine of the Lava Cap Mining Corporation, received word Saturday of the death of his father in Chicago. Mr. Lagerquist left by plane for Chicago Sunday morning. Mrs. Lagerquist motored to Sacramento with him.

Good Lighting

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Proper Lamp Design

Here is the

1 Higher standard than the ordinary lamp. 19½ inches from table top to bottom of shade.

2 What a difference under the shade! The diffusing bowl which eliminates both reflected and direct glare to give light that is soft and glareless.

3 The shade open at the top and wide at the bottom is the third reason why this revolutionary lamp gives six to ten times as much light as an ordinary lamp.

of a Better Lamp for Better Light

SEE that the lamps you buy for your home are designed to give you abundant light from proper height and distance so that it is easy for your eyes to see quickly and to read without effort.

Note the distinctive features of the Science of Seeing Study lamp pictured above. They are the tall standard, the diffusing bowl and the special shade wide at the bottom to give much more useful light than ordinary lamps.

There should be at least one of these new lamps in every home. It helps good eyes to keep good eyesight and aids weakened eyes to see more easily.

Your dealer or this company can show you many models for floor or table use. See them today.

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WEEKLY COMMENT

BY

Christian Andersen

There are those who say "kill him." There are those who are hesitant about even legality of killing such as may be meted out to Hauptman. During the past few weeks since the Hauptman trial has been in progress, I purposefully interviewed many in different walks of life and with different family background. About ninety per cent believed that Hauptman is guilty, but about 50 per cent of these were not in favor of the death sentence being given on circumstantial evidence Many there were who did not like the tactics of Attorney Wilentz, and there were those who said that Hauptman should be shot without trial, as there was no doubt in their minds that he is guilty and so on. At any rate, civilization is dealing with a serious matter in taking human life.

Mary, my five year old daughter, disappeared for a little time today, and when she returned, her face beamed satisfaction and joy over a whole handful of beautiful violets—of all things—violets in midwinter. Chamber of Commerce please note.

The hotel men of California evidently have had a boomerang bounced right on their prominent probosces. Thinking to put the little saloon keeper out of business, by forcing dispensers of liquor to become restaurants. Perhaps they believed that this would give them (hotelmen) a monopoly on the liquor business, when lo! up pops the devil and in a few weeks we have the spectacle of literally thousands of restaurants popping up like mushrooms, this will eventually eat into the vitals of the hotel revenue from the meals they will not sell, and it is my prediction that there will be a change in the law shortly.

From a newspaper, of which I was the principal sponsor, I draw this bit of cub ebulliency in describing point Lobos, a part of the Monterey Penninsula. "Mortal linguists neither now nor ever can hope to describe Point Lobos "Nature's Shrine," where humanity may come to worship the "I am that I am." And sure it is there comes a depth of feeling ecstatic; indescribable, quiet, overpowering into the souls of those who can feel the blending of nature to the inner ethereal spirit which bends in humility and realizes that, here one is face to face with it all. The simple grandeur, the simple yet obvious power of the great intelligence which rules never harshly, always lovingly yet with a certain fitness and assurance." Were I to write this again now I might change the words but not the meaning, and in it I should include all things natural.

No nation can rise above the level of it's women. Wherefore it should place it's hope in womanhood for in her lies the spiritual power of the race.

To those of us who followed the writing under the pseudonym of K. writing under the Pseudonym of K. C. B., in the metropilitan press it will be welcome news that K. C. B. is on the air on Sunday evenings at 7:30 on the Columbia network. His writing was intimate, gossipy, clean and lively ,as well as entertaining.

The reason that you must pour oil slowly when you make mayonnaise is that the tiny globules of oil must be broken into infinitesimal bits. Then the stirring process coats them with egg so that they cannot unite again. The secret of good mayonnaise is that it must be smooth textured.

Dramatic Club Has Valentine Party

The Dramatic Club of the grammar school held a Valentine party at the home of Mrs. Jack Muscardini on Friday evening. The club is composed of members of the seventh and eighth grade. Miss Lois Shaw is director and sponsor of the club. The refreshment table was decorated in red and white with valentine favors. The twenty members of the club had a gay time playing games during the evening.

Personal

Dick Fischer, business man of this city, left today for Oakland where he will spend some time visiting his sister.

Mr. and Mrs. O. E. Bettcher were called to Los Gatos on account of the death of their friend H. J. Martin. They also spent some time in Oakland, returning home Thursday.

A crew of three or four men poured concrete for the foundations to the new home of Mr. and Mrs. Carl Foote yesterday. It is to be a modern four or five room cottage, on the property of Mrs. Foote's mother Mrs. Blanche Neaves, which was purchased several months ago from Mr. and Mrs. Jack Campbell near the high school.

Several friends gave Mrs. W. E. Young a surprise party Saturday afternoon. After serving of refreshments fortunes were told in the tea leaves, much to the amusement of all.

Mr. and Mrs. William Denny of Taft were Nevada City visitors Sunday. They were here two years ago and are delighted with this city and wish to come here to reside.

Mr. and Mrs. J. J. Jackson and Mr. and Mrs. Fred Tredennick motored to San Francisco Saturday to attend the funeral of 15-year old Patsy Lou Tully, which took place at one o'clock today. Mrs. Tully and Mrs. Tredennick are sisters, while Mrs. Jackson was a cousin of Miss Tully. Mrs. Tully was the former Miss Mae Pierce of this city.

FRENCH CORRAL SCHOOLS IN EXCELLENT PROGRAM

The following program was given at French Corral honoring Lincoln, St. Valentine and George Washington.

On Thursday afternoon February 14, the pupils of the French Corral school under the guidance of the teacher Therese O'Conner, entertained parents and friends in the district with this program:

Greetings—Henry Thenes and Claude Williams. Recitations—Valentine, Clara Ruth Hoskins. "How to be Brave", Dan Williams. "With Lincoln", Three boys. "Being A Hero," Ben Thompson. Dialogue—A Valentine Frolic, nine pupils. Recitation—"The Cherry Tree," George Williams. Song—"Valentine," Jean Folsom, Dorothy Miller. Recitations "The Mail Box", Ruth Thompson. Our Flag, (song), Edward Williams. St. Valentine, Jean Folsom. His Message, Dorothy Miller. Song—Mount Vernon Bells, school.

Recitations—St. Valentine's Day, Doris Williams. What Lincoln Had, Don Williams. The New Hatchet, Jean Folsom. "February", Alvey Steele. Dialogue—"Valentine Visitors," school, followed by a Valentine song, also distribution of Valentines and candy, concluding with tap dancing by Miss Jean Folsom.

NEVADA CITY HIGH IS ON ACCREDITED LIST

Of the 519 high schools in the state of California, 369 are on the University of California accredited list. Nevada City high school is one of the 369 on the accredited list, according to a letter received by Principal H. E. Kjorlie, from the secretary of the U. C. examiner ,dated January 31, 1935. The 1934-1935 copy of the Accredited Secondary Schools of California is not yet complete but Mr. Kjorlie has received the above mentioned letter in advance of the printed book which will not be out until June or July.

BIRTH

COUGHLIN—At the Nevada City Sanitarium, Nevada City, California, February 14, 1935, to Mr. and Mrs. Miles D. Coughlin, a daughter, Elizabeth Anne.

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Keystone Market

CALANAN and RICHARDS

Commercial St. Nevada City

FRATERNAL AND CLUB DIRECTORY

WOMAN'S CIVIC CLUB
Regular meetings the 2nd. and fourth Mondays of the month, at the Brand Studio.
President, Mrs. C. E. Parsons.
Secretary, Mrs. C. G. Sweeney

HYDRAULIC PARLOR, NO. 56, N. S. G. W.
Meets every Tuesday evening at Pythian Castle, 232 Broad Street. Visiting Native Sons welcome.
CARL J. TOBIASSEN, Pres.
DR. C. W. CHAPMAN, Rec. Sec'y.

Nevada City Lodge, No. 518, B. P. O. Elks
Meets second and fourth Friday evenings in Elks home, Pine Street. Phone 108. Visiting Elks welcome.
W. E. WRIGHT, Exalted Ruler.
V. V. FOLEY, Secretary.

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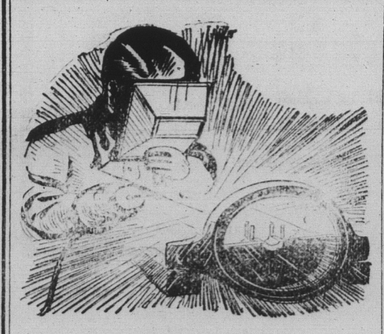

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Feb. 1-6-15-22. 4tp.

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NOTICE

We will not be responsible for any bills or debts contracted in Washington or elsewhere by Walter J. Phelps, now of Virginia City, Nevada.
Signed, February 2, 1935.
HENRY PEAT,
PERCY HOSKINS.
Washington. 2mos. p.

TIME TO THINK OF INCOME TAX

By Alice Moore, Public Accountant

Returns must be made, according to Sections 51 and 52 of the law, by the following:

INDIVIDUALS

"(1) Every individual having a net income for the taxable year of $1,000 or over, if single, or if married and not living with husband or wife;

"(2) Every individual having a net income for the taxable year of $2,500 or over, if married and living with husband or wife; and

"(3) Every individual having a gross income for the taxable year of $5,000 or over, regardless of the amount of his income.

HUSBAND AND WIFE

"If a husband and wife living together have an aggregate net income for the taxable year of $2,500 or over, or an aggregate gross income for such year of $5,000 or over—

"(1) Each shall make such a return, or

"(2) The income of each shall be included in a single joint return, in which case the tax shall be computed on the aggregate income.

CORPORATIONS

Every corporation subject to taxation shall make a return.

PARTNERSHIPS

"Although a partnership as such, pays no tax, every partnership is required to file a return which shows the net income of the partnership and the distributive shares of the partners, on which they are taxed in their individual returns." Paragraph 5 of Digest of Federal Tax Law. See Supplement F of Law, Sections 181-188 inclusive.

DISCUSSION

"Gross Income includes gains, profits, and income derived from salaries, wages or compensation for personal service, of whatever kind and in whatever form paid." (from Section 22).

"Net income means gross income less certain credits allowed such as all interest and taxes paid for whatever purpose" (except taxes to pay for property improvements), and certain losses. (See Section 23).

An individual is considered to be living with husband or wife if he or she's the financial head of the household. A man who is away from home only for purposes of earning a living and is paying household expenses for what he considers his real home, can take the $2,500 exemption.

If a wife has a personal income, she may report it separately or it may be reported by her husband. If the aggregate income is high enough to incur surtax, it is an advantage to make separate returns.

"A corporation having an existence during any portion of a taxable year is required to make a return." (Regulation 77, Article 391).

Even though a corporation has made no money their balance sheet as of the end of the year should be copied into the return, with other information called for.

SPECIAL REGULATION FOR MINES

"All expenditures in excess of net receipts from minerals sold shall be charged to capital account recoverable through depletion while the mine is in the development stage." (Regulation 77, Article 235).

Reporting of depreciation on plant and equipment, with special provisions covering mine depreciation, will be discussed next issue. Special provision for taking mine depletion wil also be taken up in a later issue.

NEVADA THEATRE SHOWS CLEOPATRA AND MUSICAL HIT FLIRTATION WALK

"Cleopatra," Cecil B. De Mille's newest production, which tells the dramatic story of Egypt's glamourous queen and her love affairs, is playing tonight at the Nevada Theatre.

Claudette Colbert, Warren Williams and Henry Wilcoxon play the principal roles.

Of all love stories, the romantic side of Cleopatra is perhaps the greatest love theme ever printed on any page.

When Marc Antony, stalwart warrior and staunch friend of Caesar sets out to capture Egypt's beautiful queen, little does he realize how he was to get her. Not with sword and shield but with his heart. And when love changed a queen into a woman the destiny of the entire world was changed.

"Flirtation Walk"

A picture heralded as a thrilling revelation in musical spectacles comes to the Nevada Theatre Tuesday and Wednesday with the First National production of "Flirtation Walk." There is an all-star cast headed by the inimitable songster, Dick Powell, charming Ruby Keeler playing the romantic lead opposite him, and Pat O'Brien in the role of a hard-boiled army sergeant.

The West Point graduates ceremonies, in which officers and cadets participate, the parade grounds, the lovers' promenade, Flirtation Walk with its Kissing Rock all come in as a part of the plot. These scenes were all taken on the Academy grounds.

The story is a romance of glorious youth and is filled with thrilling adventure and dramatic situations.

LOU KOPP EXPRESSES CONFIDENCE IN FUTURE BY BUYING EQUIPMENT

Lou Kopp, of Kopp's Bakery, this morning announced that he is buying new equipment, and has developed some new items which he believes will prove very popular.

LOU KOPP

"You may say for me," declared Kopp, "that I believe this year is going to be the best in the recent history of Nevada City. The best for business, the largest in growth of population, and with attendant building activity. I am naturally preparing to sell more bread and bakery goods. I am modernizing our shop, putting in new machinery and speeding up our system so as to take care of our present trade and future increase in business. We shall adhere strictly to the principles upon which this business has been based—The finest possible bakery products.

DOLLAR OPERA AT SACRAMENTO FEBRUARY 19, 20

Sacramento's two nights of dollar opera on February 19th and 20th will attract a host of music lovers from all parts of Northern California.

The San Carlo Opera Company, under the direction of Fortune Gallo, will present Verdi's spectacular "Aida" on February 19th and Puccini's colorful "Madam Butterfly" on February 20th in the Sacramento Memorial Auditorium.

The San Carlo Opera Company is now on its twenty-fifth anniversary tour and this season includes the most brilliant array of singers in its history.

Norma Richter, the new American soprano, will sing the title role in "Aida." Dreda Aves, Sydney Rayner, Chief Caupolican and Harold Kravitt will also be in the cast.

A feature of "Aida" will be the beautiful ballet, in charge of Mlle. Lydia Arlova.

The petite Japanese prima donna, Hizi Koyka, will give realism to the part of Cho-Cho-San in "Madame Butterfly." Stella DeMette, Dimitri Onofrei and Charlotte Bruno are also in the Puccini opera.

In keeping with its policy of presenting the best in opera at prices within the reach of all, Gallo has set asde nearly 90 per cent of the seats in the Memorial Auditorium at $1.00 or less.

Mail orders are now being received at Ye Music Shoppe, 914 K Street, Sacramento.

CORN AND HOG GROWERS TO MEET

Nevada county corn and hog growers will meet at the Chandler Church Ranch in the Lim Kiln district next Thursday, February 22 at 10 o'clock, to discuss the federal corn and hog program for 1935.

F. E. Gordon, of the agricultural extension service, will explain the difference between the 1935 and the 1934 programs.

PROFESSIONAL DIRECTORY

ACCOUNTANTS

MISS ALICE MOORE
Mine Systems Income Tax Returns
Box 785, Nevada City

ATTORNEYS

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ATTORNEY AT LAW
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Phone 28

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ATTORNEY AT LAW
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Nevada City, Calif.

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Office in Union Building
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SOCIAL EVENTS

Friends Surprise Mrs. Martin Vanberg

Mrs. Martin Vanberg was tendered a surprise at her home on Grove street on Friday evening, the occasion being her birthday. A group of intimate friends came early in the evening and spent a social time with her in celebration of the event. Card games were enjoyed during the evening. Those who came to surprise Mrs. Vanberg were: Mesdames E. R. Dawson, Peggy Flynn, Percy Truscott, Theodore Rundy, William Moulton, Bessie Treglown and Mrs. Eleanor Vanberg.

Surprise Luncheon for Mrs. Schiffner, Mrs. Farmer

Mrs. T. L. Jones entertained a small group of friends at a one o'clock luncheon at her home in Gold Flat on Thursday. The affair was a surprise luncheon for Mrs. H. Farmer and Mrs. Otto E. Schiffner whose birthdays fell during the past week. The guests composed a group who frequently meet together to celebrate each others birthdays.

The luncheon table was beautifully appointed and decorated most artistically. Pink and green were the colors that predominated in the favors and on the elaborate cake decorated with tiny confection roses and birthday candles. An honoree sat at each end of the table and there found gifts from each member of the group. After the luncheon a social time was enjoyed. The guests included Mrs. Otto E. Schiffner, Mrs. H. Farmer, Mrs. Etta Los Kamp, Mrs. George Bobst, Mrs. Ernest Towle and Mrs. J. Roberts.

Native Daughters' Whist Party at French Corral

By KATHERINE BRAITHWAITE

Last Saturday evening the Columbia Parlor, of the Native Daughters of the Golden West, gave another of their successful whist parties at the French Corral school house. Miss Therese O'Conner, as presiding hostess, has demonstrated beyond a doubt, that she can make these affairs both entertaining and interesting.

Promptly at nine o'clock the gong was sounded and nearly one hundred people were off to a flying start at the card tables. As the couples progressed amidst much laughter and good natured hilarity, Mr. Donald Bean rendered selections from different light operas on his accordion, accompanied by Ralph Steddman on the guitar.

As midnight approached the 20 hands were completed and the scores added. Mrs. Robert Braithwaite was the fortunate winner of the first prize for the ladies and the consolation prize was awarded to Mrs. Eddie Jarvis. Mr. W. E. Moulton was the lucky winner for the gentlemen's prize and the consolation prize was won by Mr. Leland Schaffer, of North San Juan.

The ladies of Columbia Parlor are lavish with their lap-suppers, which are served directly after the games, and everyone unfailingly does full justice to their culinary talent.

After the refreshments were served the floor was cleared and everyone danced until a late hour to the music of Francis Pooles' orchestra of three pieces. Ralph Steddman obliges on the banjo, Donald Bean on the accordian and Mr. Poole on the guitar.

The next whist party will be on Saturday, March 16.

Guests Enjoy Musical Program

Miss Minnie Brand and Mrs. Edna Cadwallader Goede, introduced Mr. Thomas R. Caldwell to a group of about fifty friends at a musical at the Brand Studio on Friday evening. Mr. Caldwell, a violinist, and former member of the Santa Barbara String Quartette, has recently come to Nevada City and has already made a place for himself in the musical circle here. Mr. Caldwell has opened classes in violin study at the Brand Studio.

Miss Brand and Mrs. Goede had arranged a most delightful musical program for their guests who found the evening to be a real musical treat. The program included numbers arranged for violin, viola and piano which were presented by the hostesses and Mr. Caldwell.

Daughter of Mr. and Mrs. L. Davidson Wed

The news of the marriage of Miss Erla Davidson, of San Francisco, and Paul McMillan, native of Eureka, in Reno, Nevada, on February 2, came as a pleasant surprise to many friends in Nevada City. Miss Davidson moved with her parents when a small child from San Francisco to Alleghany and later moved to Nevada City where her parents, Mr. and Mrs. Louie Davidson still reside. She graduated from the Nevada City high school in 1928 after which she accepted a position with the Metropolitan Life Insurance Co., in San Francisco and has been with them over six years.

The young couple will make their home in San Francisco where Mr. McMillan is manager of a Piggly Wiggly store.

Cedar Crest Grove Installs Officers

Cedar Crest Grove, No. 41, of the Supreme Forest Woodmen Circle, met in Pythian Castle Wednesday evening with Guardian Lila Day in the chair. Their state manager, Eva F. Battle, of Los Angeles and the northern district manager Carrie Egan, of Oroville, were present. Mrs. Battle acted as installing officer aided by Mrs. Egan, assistant, and Mrs. Mabel Flindt, chaplain.

The newly installed officers are: Ernestine Flynn, Guardian; Lila Day, Past Guardian; Gladys Truscott, Advisor; Hilda Risley, Attendant; Mabel Salisbury, Assistant Attendant; Ada Masterson, Chaplain, Zella Woods, Recording Secretary, Lila Day, Financial Secretary; Evelyn Pierce, Banker; Alice Swazey, Inside Sentinel; Marie Carney, Supervisor; Alice Gould, Captain; Virginia Day, Musician.

After installation several interesting talks were made by Mrs. Battle, Mrs. Egan and the newly installed Guardian. Past Guardian Lila Day presented Mrs. Battle and Mrs. Egan with gifts of handiwork on behalf of the Grove. A bouquet of jonquils was presented to the newly installed Guardian. Mrs. Lila Day was presented with a pretty potted plant.

A delicious banquet was served in a room decorated with valentines and St. Valentin motifs. The occasion was also the 40th birthday of Supreme Forrest Woodmen Circle. A large cake with 40 candles and the lodge colors was served. The mystery box was won by Mrs. Battle.

Champion Thimble Club Elects Officers

At a meeting of Champion Circle Thimble Club Thursday afternoon, an election of officers was held with the following being elected: Miss Esther Tremaine, president; Nettie Sandow, vice president; Addie O'Connor, secretary; Margaret Clark treasurer. Finance committee, Peggy Flynn, Marie Haddy and Elizabeth Trathen. Mrs. W. E. Young, corresponding secretary.

Cards were enjoyed after the meeting with prizes being awarded as follows: first, Mrs. Rowe, of Grass Valley; second, Ann Sullivan, and Mrs. Shebley third. Mrs. W. E. Young won the door prize. A cream chicken dinner was served at the close of the afternoon.

Camp Fire Guardians At Auburn Meeting

Mrs. Leland Smith and Miss Zoe Tredennick motored to Auburn Friday evening and attended the Placer-Nevada County Camp Fire Girls Association meeting. Miss Tredennick is guardian of Ahdenah group of this city, Mrs. Smith is her assistant. There were thirty present at the meeting which was held in the home of Mrs. Elmer Gum. Plans were talked over for a rally to be held some time in May when an exchange of ideas on work of the year is to be taken up. Mrs. Bond, of Grass Valley, gave a talk on symbols of the order.

Willow Valley Tuesday Club Guests of Mrs. Johns

The Willow Valley Tuesday Club met at the home of Mrs. Lillian Johns on the Willow Valley road last Tuesday afternoon and enjoyed several hours of fancy work.

Among those present were Misses Melba Reynolds and Florence Genasci, Mesdames E. J. Pollard, Kensinger, Charles Genasci, J. M. Butters, Susie Durbin, Frances Dunn, Ernest Brisebil, Burt Foreman, and Carl Tobiassen. The next meeting will be held at the home of Mrs. M. E. Dunn.

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